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CONSIDERATIONS

ON THE SEVERAL

HIGH DUTIES

Which the NATION in General, (as well as it's TRADE in Particular) labours under: &c.



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SERIOUS

CONSIDERATIONS

ON THE SEVERAL

HIGH DUTIES

Which the NATION in General, (as well as it's TRADE in Particular) labours under:

WITHA

P R O P O S A L

For Preventing the RUNNING of GOODS, Discharging the TRADER from any SEARCH, and Raising all the Publick Supplies

ВY

ONE SINGLE TAX.

By a WELL-WISHER to the GOOD PEOPLE of GREAT-BRITAIN.

The THIRD EDITION.

LONDON:

Sold by John Palairet, at the DUKE's Arms, almost facing Catherine-Street, in the Strand; S. Birt, in Ave-Mary-Lane; Mrs. Nutt, under the Royal-Exchange; M. Hett, in the Poultry; R. Amey, at Charing-Cross; J. Jolliffe, in St. James's-Street; Mrs. Dodd, near Effect, Street, in the Strand, and at all other Pamphlet-Shops.

MDCCXLIV.



SERIOUS

Considerations, &c.



HERE has been lately a current Report, that the *East-India* Company proposed to advance this Year a Million of Money to the Govern-

ment, at a low Rate of Interest, in Compensation of which, they were to obtain an Act of Parliament, to prevent the Running of Tea.

The monstrous Heighth to which this illegal Practice was grown, and the Damage which the Publick sustained by it, very apparently deserved the Attention of our Ministry. But when the Point came to be consider'd, They saw, that if the Duty on Tea was lower'd, so as to prevent the Running it, the present Revenue must be greatly diminished; and on the other Hand the Company sound, that if too much Regard was had to supporting the present Revenue arising from this Duty, then their Expectations would

not be answered. And thus this Proposal came to nothing.

I mention all this only as Matter of publick Report; whether true or false, I will not enquire, tho' I think it very probable, that something of this Nature was in Agitation.

However, this led me into many Reflections upon the Running of other Merchandises in general, as well as Teas in particular; the great Inconveniencies and Hardships which Trade lies under from extravagant high Duties, the Penalties of the Law, the many Oaths required of Merchants at the Custom-House; and these Reflections put me upon thinking of fome Scheme, which might not only remedy the above-mentioned Inconveniencies, but bring with it likewife other confiderable Advantages. What this Scheme is, the following Sheets shall explain more at large. I will only beg Leave to premife in a few Words, that as I have expressed my Sentiments very freely, with no Defign to please or difplease a Party, no Expectation or Defire of Reward, or View to my own Interest, in any Respect; I shall hope to meet with a candid Reception from the Publick.

A Project of so extensive a Nature, and of such Consequence to the Publick, may probably meet with many Difficulties in the Execution, which I have neither foreseen, nor perhaps am capable

capable of removing; but I shall esteem myself amply rewarded for my present Pains, if I have laid a Foundation for the Benefit of the Kurgdom in general, and its Trade in particular; and shall leave it to abler Heads and Hands to raise the Superstructure, and grace it with what Ornaments they please. [So much by way of Introduction.]

I SHALL begin with the Article of running Tea, and shew how this pernicious Practice may be stopp'd, to the Benefit of the Publick, the East-India Company, the Trader in that Commodity, and the Consumer of it.

Since the Excise Duty of 4s. per Pound on Tea was laid, it brought in an Average, as I am informed, 130,000 l. a Year into the Exchequer; and if the Consumption was to be computed from that Quantum, it would amount so no more than 650,000 Pounds.

But the real Confumption vaftly exceeds this Computation. This is a Truth well known to those who are conversant in that Trade. However, to make it evident beyond all Dispute, I shall relate one single hact.

Some Years ago, the Treasurer of the East-India Company received an anonymous Letter from Hutand, which he delivered to the then Directors, by which it was intimated to him, that

that the Running of Tea was become fo very much in Practice, that the Writer said, He. knew one Person in the Province of Zealand, who exported yearly for England, by Way of Smuggling, no less than half a Million of Pounds; and that, if the Directors would enquire, they should find it to be so: Tho' this feemed incredible to them, yet upon Enquiry they were convinced of the Truth of it; for they were informed, that fuch a Person there was in that Province, who, some few Years before had been but a common English Sailor, was now married there to a Woman, who kept a China Shop, and had fo well managed Affairs, by his Running Trade to England, that he was in as creditable a Way, as any Merchant whatfoever: They found that the Quantity of Tea, which he was supposed to export to England, had not been at all magnified by Report, but, as they believed, was really greater than had been represented; That he had four Sloops of his own, which he employed in that Way; and that he had more Guineas and other English Specie in his House, than they believed any Banker (the Bank only excepted) in all Eng. land besides; and that he constantly carried on that Trade.

THE Directors acquainted the Minister with it, who, to his Sorrow could not prevent it. This I do not say by Way of Reslection upon the Minister; for tho' he had had nothing else

to mind, and had been never so careful and industrious, yet he could not hinder it, or put a Stop to it. Some Merchants will venture where they can double, or treble their Capital; and all the Art of Man won't be able to hinder them: What happened many Years ago in Holland plainly demonstrates it.

THE French Ambassador complained to the Prince of Orange, that the Merchants of Amsterdam, contrary to Law, had shipped off some Arms for Spain; He, as Stadtholder, enquired into it, and then told the Ambassador, that where the Prosit was so great, the Merchants would fetch Arms out of Hell, and even venture to burn their Cloaths; and that with all his Power, he could not prevent it.

THAT the Running of Tea, therefore, is a common Practice, I think, cannot be denied. But if, after all, any of my Readers should doubt it, let me refer him to the many Seizures which we see mention'd in our Daily Papers; and let him consider how many People are employ'd, what Disorders are produced by this Smuggling Trade; how often Wounds, and even Murders do ensue. Therefore every Man, who has the Good of his Country at Heart, ought to be desirous of putting a Stop to such an Evil.

In order to it, I humbly propose, that the Excise Duty, of 4 s. per Pound on Tea, be repealed; and that instead of it, the Duty may be raised upon every Family in England which

drinks Tea, the Highest 20 st and the Lowest 5 st a Year, to be taxed in Proportion to the Number of Persons in each Family; and that of all Public Houses which sell Tea in Liquor, those in the City of London and Westminster pay 5 l. a Year, and in all other Places in England 40 Shillings.

But then, will it be faid, How shall we know what Families drink Tea? For it would be

hard to lay a Tax upon those who do not.

To this I reply in general, that no Scheme can be thought of, from which an universal Good is expected, but what will, at the fame time, be liable to some Difficulties. However, to avoid this particular Inconvenience mention'd in the present Scheme, I would propose, that every Officer, who is to levy this Tax, should have printed Forms of an Oath given him, which Oath he should be empower'd by Parliament to administer to every Head of a Family, who shall declare he does not drink Tea. And if such Head of a Family will take an Oath to this Purpose, viz. 'That neither he, nor any of his ' Houshold, have for the whole Year past, tothe best of his Knowledge, drank Tea directly or indirectly, within his House;' This should be fufficient to exempt him-from paying the Duty charg'd upon him. But then, if the contrary to what he fwears can be clearly proved upon him, a very fevere l'enalty, fuch-as the Pariament might think proper, should be inflicted.

Ir this Method should not be approved, I should hope some other might be thought of, more suited to the Happiness and Ease of my Fellow-Subjects, which is the sole End I have in View.

I now proceed to flew the Benefit which may arise from this Way of collecting this Duty, to the several Branches interested therein.

- I. In will immediately, if so facto, hinder the Running of any Sorts of Tea; for where no Profit is, there no Running will be, which must be a vast Advantage.
- II. Ir will be a great Relief and Quiet to all Dealers in, and Sellers of Tea, who are now liable to have their Warehouses and Shops learched and visited by any of the Excile-Officers, who take it into their Heads, under Pretence of Information, to come at Night, or any other unfeafonable Time; when their real Intention is rather to pick the Pocket of the Trader, than to do their own Duty. Besides, the Traders must now keep Books, of which fome are fcarce capable. But according to my Scheme, every thing of this Nature would be entirely avoided; for, as there could be no Running, there could be no Suspicion of their having such Goods in their Houses, or in their Shops.

III. The East-India Company would be great Gainers thereby; for they would be the fole Venders of all the Tea confumed in Great Britain, which is computed at no less than 1,500,000 Pound a Year, and what a prodigious Addition this would make to their present annual Sale, may be very easily computed.

IV. All the Confumers of Tea will find their Account in it. For as the Duty now stands, and the advanced Price which the Tea-Sellers raise above the Duty, may well be computed to amount upon the ordinary to 5 s. and upon the better Sort of Tea to 6 s. they will buy it for so much less; for one Pound, now, fold at 9 s. will then be got for 4 s. and the Shopkeeper will get more in Proportion, for he needs not lay out so great a Stock, nor give his Customers so much Credit, as when the Duty was upon it: By this it is plain, that such a Family, as is taxed at 5 s. a Year, gains whatever it consumes above one Pound; and so the Families, higher taxed, in Proportion.

LASTLY. As to the Publick, who have now received, by a Computation in an Average 130,000 l. a Year, it is my Opinion, that this new Method will vaftly increase that Sum.

But supposing the Matter should prove otherwise: Supposing this new Method (contrary to all reasonable Expectation) should not, for Seven Years, advance the yearly Sum of

1 30,000 l. still the Publick need not be a Lofer: For in this Case I would propose, that the East-India Company should make up the Deficiency to the Publick: And on the other Hand, if the new Method proposed should be found to answer more than the Sum of 130,000 l. then the Benefit would be entirely to the Publick. The great Increase of the Quantity of Teas, which the Company would by this Means annually fell at their Candle, would fufficiently encourage them to venture an Engagement to the Publick to supply any Deficiency which might arife. Former Directors, I know, would very willingly have done it; and there is no Reason to think, that the present Gentlemen have the Company's Interest less at Heart, or would shew less publick Spirit than their Predeceffors.

ADD to all these Advantages already mentioned one other still, which must plainly accrue to the Publick (and which is a very considerable one) if this Scheme should take Place. There would need no additional Officer, but on the contrary many might be dismissed, who are now employed in looking out to prevent the Running, and in plaguing the Dealers in Teaby various Methods. For this Tax will be easily collected by the very People that collect the Window-Tax.

HAVING done with the Article of Tea, I shall pass on to another, much more material, and of a much more general Consequence.

Here

Here, indeed, I find myself under the greatest-Didiculties, as I am now to combat with the general Prejudice and Opinion of the greatest. Part of the kingdom. The very Mention of the Word will at once be apt to startle and alarm my Readers; and yet I hope to convince those, who will please to divest themselves of all preconceived Notions, and judge of Things, not by their Names, but by their Nature, That a General Exeise, odious as it may found, is not only necessary, but would really be beneficial: I do not mean such an Excise as was intended or prefumed to be intended by a Bill brought into Parliament about ten Years ago, for this I always look'd upon as destructive of the Good of the Subject, in many effential Points, and therefore was as heartily zealous against that Bill, as it then stood, as any Man in the three Kingdoms. But a General Excise in another Shape, is what I am now an Advocate for; and I. take upon me to fay (with an Appeal to every Merchant in the Nation for the Truth of it) that, without some such thing the Trade of Great Britain cannot possibly flourish, or indeed well fubfift, under fuch heavy Loads of Duties, as the feveral Branches are at prefent charged with; but the French, the Dutch, and all other Nations must be able to run away with it from us.

Before I open my own Scheme, I would beg Leave to observe, how entirely it differs from that, which was proposed ten Years ago. At that Time indeed, only two Commodities were mentioned, namely, Wine and Tobacco. But People naturally apprehended, that if the Bill had passed respecting these, every other Branch of Trade would by Degrees have been brought under the like Law. This it was which made the Opposition so strong, so general, and at the same time, so reasonable.

As much and as well as I can recollect from what was then faid and written against this General Excise, (for so we must call it) there were chiefly three Things alledged. First, An Increase of the Civil List. Secondly, A most intolerable and vexatious Search which every Man would be subject to, who dealt in exciseable Commodities. And Thirdly, A great Increase of Excise-Officers, in that Case necessary to hinder Frauds.

THESE were the grand Objections against that Bill, and they were pressed at that Time in many Pamphlets with such Force of Reason and Argument, that little could be replied. But in the Scheme, which I shall lay down, the two first of these Objections can have no Place, and the last will be absolutely reversed.

My Proposal in short is this, That there be but one single Excise Duty over all Great-Britain, and that, upon HOUSES. As for England alone, exclusive of Scotland and Wales, (to which I reserve myself to say something hereafter) the Number of Houses, upon the strictest Enquiry, amounts to no less than 1,200,000; and according to the common Computation,

putation, every House, being reckoned at Seven Persons, makes in all 8,400,000 Souls.

Now consider only what a Number of Things must be used by every one of these, for which high Duties are paid, if imported from abroad, or high Excises, if of our own Produce; and confider too what an additional Price the Seller of every Commodity will exact from the Confumer upon the Score of Duty and Excife: Reflect likewife upon the numerous Articles which every Family actually pays for, fuch as Soap, Candles, Windows, (and what is the most considerable of all) Malt and Land: And then judge if I am mistaken in my Calculation, when I suppose that every one of the 8,400,000 Perfons, above computed, pays in an Average 40 s. a Year, without being a Penny the better for it, either as to Victuals or Cloathing. And yet according to this Calculation 16,800,000 l. will in Effect be raifed upon the Subject.*

Тнат

^{*} I have been told that many People object to this Calculation and think me mistaken, when I compute that every Person pays in the Consumption 405. per Ann. towards the several Taxes, and by Consequence every Family at seven in Number 141. I shall therefore only subjoin a List of such Things as are either charg'd with high Duties at their Importation, or high Excises at home, and such as every Pamily almost is either more or less oblig'd to make use of; and then leave it to the Judgmeut and Decision of every considering Man, whether I have over-rated this Matter or not. Velvets and all foreign-wrought Silks, Lace, Callicoes, Mussins, and all Foreign Linnen, all Foreign Wines, Arrack, Rum, Brandy; all home distilled Spirits, Beer, Ale, Cyder, Mum, Perry, sweet Wines, and Vinegar; China-

THAT the most wealthy, and most substantial Part of any Nation should bear the greatest Part of the Burthen, is certainly most reasonable, but as feldom put in Practice. But it is a Consequence of the Method I propose; and thus I prove it.

I will suppose, that in the foregoing Computation of 1,200,000 Houses, there may be 100,000 at several Times uninhabited; it would be unreasonable to expect that they should pay

Duty, whilft they remain fuch.

NEXT, I would fix upon 500,000 Houses, which we may suppose inhabited by the lowest and poorest Sort of People; from these I would expect no Duty, that thereby their Labour might become so much the cheaper, and the Goods, which are the Produce of their Labour, might, by this Means, be sold at as low, or even a lower Rate than can be afforded by other Nations; for I do not know any Country in Europe, where the poorest do not pay some Tax, or other; whereas

China-Ware, wrought Plate, Wire, Cards and Dice; Hides, Leather, Parchment, Vellom, Paper, Pafleboard, Whalefin, and Oil; Coffee, Tea and Chocolate, Cinnamon. Cloves, Nutmegs, Mace, Ginger, Pepper; all Manner of Apothecaries Drugs; Almonds, Rainns, Plumbs, and all Sorts of Grocery Ware, Molosius, Sugar, Scap, Candles, Snuff, Starch, Tobacco, Salt and Hops. Now, I fay, when we take a View of this formidable Lift, and confider the large Quantities of some of these Things which are used and consumed in the Families of Noblemen, Gentry, Merchants, Shopkeepers, Pariners, and that no Pamily can fubfift, however mean, without the Use and Consumption of many others of them; I believe we shall be tempted to think that I have rather made my Calculation too low, when I place it, in an Average, at 40s. for Ann. each Person; or 141. fer Ann. each Family, taking one Family with another,

by the prefent Scheme, those of this Kingdom would be absolutely free.

AFTER this Deduction of Houses, there will still remain 600,000. which are to pay the whole Duty; not including Parochial Charges, or the Poor's Rate, which being Things of a different Nature, belong to every Parish in particular, and are not comprehended in the General Scheme, but are left as they were.

Let us see now, whether from these 600,000 Houses may not be raised a sufficient Revenue to answer the Uses of the Publick. But before we enter upon this, we must compute a little what the Publick really wants. I would be understood to make this Computation on Supposition, that Providence may soon be pleased to bless us with an honourable Peace, that the Interest of the House of Austria being once effectually settled, we may not in haste be under a Necessity of intermeddling so much again, with the Affairs of the Continent, and be driven to find out Funds for such immense Sums of Money, as have lately been raised, and to the great Detriment of the Nation) partly spent Abroad.

THE Question therefore is, what are the Exicencies of the State in Times of Peace.

I. His Majesty's Civil List amounting to - - 1. 800000

II. Interest Money to Discharge the Publick Debt, near, but not full 2000000

III. Money for the Current Service

of the Year

In all — 1. 5,000,000

In order to raise this Money, I would propose that a Duty of 10 l. a Year should be laid upon every House; which, upon the 600000 Houses, would amount to 6,000,000 l.

THAT I do not mean the fame Sum of 10 l. to be levied upon every fingle individual House, I presume every Body will understand, I suppose only, that so much Money may be raised upon the whole.

THERE will be a Difficulty in fixing the Proportion for each House, but this Difficulty might be got over by the Government's procuring an Estimate of the respective Rent of these Houses. And as the Inhabitants would, by this Means, be discharged from paying any Duties whatever, but such as are merely Parochial, they would have no Reason to complain, if such an Estimate was made. For I believe they would find, that there would be a considerable Saving to every Family, by paying one Duty only, in lieu of the many which they now pay.

THE Method I would point out for collecting this Duty is, that every House in England, which is either let for, or inhabited by its Owners, worth 200 l. a Year, or upwards, or where the Inhabitant is in Possession of a real Estate of 1000 l. a Year, or more, let the House he liveth in, be great or small, should pay 100 l.; and that all Houses may be ranged in their several Classes, the lowest at 5 l. and the middle ones in Proportion, with the Addition of real Estates annexed to them. This is, in general, my Notion of laying this Duty.

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Thus 6,000,000 l. might be easily raised; and as the Government, by the above Computation, wants only 5,000,000 l. there would be an Overplus of 1,000,000. This 1,000,000 therefore, together with what may hereaster be saved, by the Reduction of Interest (which I have likewise in my present View) I would propose should be applied to the Sinking Fund, towards discharging the National Debt: And I am persuaded that the Plenty of Money would soon of itself, occasion a Reduction of Interest, without any Force or Compulsion.

The same Sinking Fund would have a very considerable Addition, if the Legislature should think sit to charge all the Houses in Wales and Scotland, which have not been yet mentioned, (after the same Deduction of those inhabited by the Poor) with the half of what those in England pay; which must amount to a considerable Sum; for, according to the best Account, there are in Scotland about 250,000 Houses, and in Wales above 150,000. If all this was faithfully laid out in clearing the Publick Debt, it would be surprizing to see how much it would be lessen'd in the short Space of 10 or 12 Years.

IF, in future times, the Publick should want to raise a greater Sum for the Current Services of the Year, it might easily be procured by adding for every Million they wanted, one fixth Part upon every House; and such an Addition would be raised wanted the Year; a Thing greatly desireable by every house; and the Want of which has been the Cause of exergicient Debt.

Before

BEFORE I dismiss this Subject, I think it incumbent upon me to remove one Objection, which may probably and with some shew of Reason, be made, viz. that by thus fecuring fix Millions to be annually raifed for any determinate Number of Years, we shall make it unnecessary to have a Seffion of Parliament every Year; and fince this would be apparently detrimental to the Subject, as it might prevent Redrefs of Grievances, and tend to make the Crown more independent on the People, than is confiftent with the Constitution, I would propose (in order to obviate this Inconvenience) that only fix Pound on a House should be fixt, to be certainly raised every Year, and the remaining four Pound should be annually granted by Parliament, for answering the Exigencies of the Current Year, in the same Manner as the Land and Malt Tax are at prefent granted.

And now give me Leave modestly to hint what I would have the Legislature do towards the Furtherance of this Scheme.

I would humbly propose, that the Parliament should, first of all, in the most solemn Manner, engage itself, that, if ever there should be a Deficiency in the Duty upon Houses, the Interest should, previously and before any thing else, be faithfully paid to the several Proprietors of the Publick Debts; for which the whole Revenue should stand engaged.

Nexr I would have them provide, that all Acts of Parliament which ever passed, and laid any Duty whatsoever; all Penal Laws either upon Goods imported, or Goods now under the Burthen of Excise, and consequently all Forseitures to be levied by any of the said Acts, should be repealed.

The only Act which I would have remain in Force is, that most glorious Bulwark of our Trade, the Act of Navigation; and even here I would have a small Alteration made, the present Practice being a Hardship on the Subject, by which many an innocent Person has suffered wrongfully. I mean in relation to the Clause by which Owners of Ships are liable to Forseiture for Crimes committed by Masters or Sailors, which they themselves know nothing of, or if they did, would not be able to hinder. This is the only Alteration which I think requisite; for supposing that Clause to be left out, I look upon this Act as the best which ever pass'd for the Benefit of Trade.

Ir the Parliament should approve of this Scheme, and pass some Act or Acts to these Purposes; let us examine what Benefit would thereby accrue to the Nation in general, and to its inestimable Branch of Trade in particular.

As to the first, many of the lowest Rank among the People would be entirely free from paying any Duty whatsoever; and all those, who would would be obliged once a Year to pay a Tax upon their Dwelling Houses, would, not only find a great Ease by paying but one single Duty, but also a great Profit, by paying in the whole, much less than they did before.

As to Trade, all Duties being abolished, it would entirely prevent all Manner of Running, and hinder the Ruin of many Thousands of poor unhappy Creatures, which have been, or are still employed in the Smuggling Trade; and, I think, there were once, at the same time, no less than sifteen or sixteen Thousand in the several Goals in England; now if this Scheme should take Place, I should hope for their Sakes, that the Legislature would shew Mercy to those now in Goal for the same Crime, and annex an Act of Grace in their Fayour.

It would fet the Merchant and Shopkeeper free from a Multitude of false and vexatious, or frivolous Informations, which may now be lodged against them. For, if this Scheme takes Place, no body will be empowered to visit them Dwellings, Warehouses and Shops.

And, as the Duty upon Merchandise imported from abroad, as well as upon our own exciseable Goods, amounts, in an Average, to above 50 per Cent; it would enable the Merchant as well as the Shop and Warehouse-keeper to trade with half the Stock, and make his Profit the sam, or rather

rather increase it, in Proportion to the lesser Sum for which he can purchase the same Commodity. This would create a greater Plenty of Money, and of Consequence greatly help to reduce the National Interest.

Ir would also encourage the great Merchants, when they buy any Goods upon Speculation, as they call it, to keep the said Goods at home, and employ their own Warehouses; whereas, as the Case now stands, they are in Prudence obliged to ship off such Goods, as are entitled to a Drawback of 30, 40, and even more per Cent, for Holland, or other Places, whereby Dutch Ships are not only benefited, but we pay Commission, Warehouse Room, and other incidental Charges, which our own People might put in their own Pockets, and have the Goods in their own Possessian.

THAT all Prohibitions are in general hurtful, has ever been my Opinion, and I don't question but most Merchants so far agree with me; tho' there may be Cases, where Necessity will call for them.

THERE are, at present, two principal Prohibitions in Force, one against all East-India colour'd Goods, and wrought Silks, the other against wearing East-India Callicoes: The First was procur'd by that great Statesman the Earl of Hallifax, when Mr. Montague, towards the latter End

End of King William's Reign; what Good this has done, I leave others to judge. But this I know, that this very Nobleman declared to a Perfon of Credit, who told it me, that in all his Lifetime, he had never done any thing, which he fo fincerely repented of; but it was now grown fo popular, tho' without Reason, among the Weavers, and others of the inferior Sort, that it would be dangerous to attempt to repeal it.

THE Act for prohibiting the wearing of Callicoes was fo lately past, that it is almost fresh in every Body's Memory; it is certain it has done a World of Harm to some of the Manufactures of England, and particularly to the City of Norwich, for whose Benefit it was chiefly intended. Of this I am fully convinced; the very People of the City are now fenfible of it themselves; and one of the chief Promoters confessed before he died, that he found it one of the worst Acts that ever passed. The Reason is; the Prohibition of Callicoes here at home made them more plenty in foreign Markets, where there used to be a Demand for Norwich Stuffs; and when the People abroad found that they could purchase Callicoes (which had the Advantage of being new every time they were washed) for a small Matter more than they could procure Norwich Stuffs, they chose rather to get into the Wear of this cleaner and neater Apparel; and thus there became little or no Demand for our Stuffs abroad, and, confequently by Degrees, a Decay of the Manufacture at home. Bu≇

Bur besides the Damage which it did to some of the Manusactures in this Country, the Revenue lost above 50,000l. a Year by it, notwithstanding which it still stands unrepealed. Therefore the Legislature ought to be very cautious how they lay a Prohibition, unless there appears an absolute Necessity.

ANOTHER very great Advantage which this Scheme will produce, if passed into a Law, and which is of a much more serious Nature, is the preventing a Multitude of salse Oaths, which are daily made at the Custom-House and Excise-Ossice; for Oaths are so wonderfully multiplied by the Penal Laws, and withal grown so very familiar, that it is a long time ago pass'd into a Proverb in the City to say, It is but a Custom-House Oath: In such a slight Manner are they taken; and how many are proved to be salse, Westminster Hall may best tell.

THERE is one remarkable Oath which is laid upon all fuch as thip off Goods, where a Drawback is to be received; every Exporter is obliged to take it, when his Debenture is made out; and it is of fuch a Nature, that no Man can do it with Truth; fo that when it was first required, several Merchants, who had Regard to what they were to swear, remonstrated against it, tho' without Success; the Oath was to be cramm'd down, for no Drawback to be had.

This Oath in Substance runs thus, You swear that the Goods mentioned in the Debenture, are shipped off, either for your own Account, or by Commission from abroad; and that they are not landed, or intended to be landed in any Part of Great Britain, you having the Direction of the Voyage.

On these last Words lies the Objection; for no Merchant has the Direction of the Voyage. This belongs to the Owners, and the Captain of the Ship; and the Person who ships his Goods on Board, only takes a Bill of Loading, and cannot possibly answer for the Captain, if he will steer to another Place, besides that which he promised to go to: Of this there was a few Years ago a famous Trial, by way of Information, against one of the Aldermen of the City of London. Gentleman had fold a Parcel of Tobacco free on Board, as the Custom is; and by so doing was entitled to the Drawback, and confequently obliged to take this Oath; his Tobacco was according to the Bill of Loading configned to Holland; but instead of that, the Captain went to Ireland or Scotland, and there run his Tobacco: Ten or twelve Years after, the Alderman was attacked by way of Information; and tho' the Council who pleaded against him confessed, that there appeared no Fraud in him, neither that he had been privy to the altering of the Voyage, yet by his Oath he was found guilty, according to the Letter of the Law, and condemn'd in the Penalty.

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Oath, that it is a folemn Appeal to God as a Witness of our Veracity, to God from whose Knowledge nothing is hid, to God who is the Patron and Protector of Truth, and the Avenger of Falshood, what must we think our Punishment will be, when we invoke him thus slightly and often falsely? This perhaps may be call'd Preaching, and so be ridiculed: But I am not asham'd to say, that I firmly believe, the Almighty will never permit the salse Swearer to go unpunished; and therefore, when the Sin of Perjury once becomes general, I have my Fears, that He may look upon it as a National Sin. And shall not God ve avenged on such a Nation as this?

But to return from this fhort Digression; let us now observe the several Benefits which this new Scheme of raising 6,000,000%. a Year affords; the very Manner of collecting the Duty will be one Advantage; for when each House is once taxed, what Trouble is it to pay the said yearly Tax? I would fix the Quantum on a Plate of Brass, as they mark Houses insured against Fire, and there could be no Dispute.

For this Purpose, I would have a Receiver-General in each County, one of the most substantial inhabitants, and of the most approved Character, who could give good Security; and in order to procure such a one, I would allow him for himself, and his Collectors, and necessary Clerks under

under him, a Salary of no less than Four per Cent out of all the Money he should receive, and return into the Exchequer. This would be fo noble and generous a Payment, that it could not fail of being defired by the best Man in each County. The Charges upon the whole Revenue by that Means would be 240,000 l. which is now computed at above One Million. Whether this faving, and turning out, or rendering useless such a Number of Officers, as are now employed, will promote or discourage this Scheme, Time will shew; but I hope, that when his Majesty, the Ministry, and Parliament, will please to consider the vast Debts already contracted, the great Sums which are now yearly wanted, the high Duties which Merchants and Traders lie under; they will postpone all other political Considerations, and have an Eve to the true Interest of the Nation in general, and of its Trade, from which all Benefit must arise, in particular.

In the last Place, fince I would willingly calculate my Scheme for the Good of the whole Community, and at the same trme not to the Prejudice of any individual Member, if it could be avoided; I would be very willing that the Parliament should consider all those who, by this Scheme, would lose their present Employment. Let their Salary be continued to them upon the same Foot they have it now, or during their Lives, and this perhaps would induce them to look with a favourable Eye on our Design.

THAT fomething like a Scheme of this Nature is expedient, or rather absolutely necessary, I am more convinced than I care to express; for I would not willingly give a Handle to our Enemies to entertain a mean Opinion of us. I know we are a rich and wealthy Nation, and have great Resources; but consider what the Sacred History reports of the Riches of Solomon: His Treasure was immense, such as enabled him to build a Temple at Ferusalem, (according to the Computation of learned Men) of almost incredible Value. Yet his Riches have long fince vanished, the Place where the Temple stood, and even Jerusalem itself, that contained it, is scarcely now to be found. God forbid that this should ever chance to be our Case, by going beyond our Strength.

RECOLLECT now into one short View, the several Conveniencies attending this new Scheme, in its whole Extent.

Consider, First, the Evils it aims to prevent; such as Frauds and Collusions, in running of Goods; vexatious searching of Shops and Ware-Houses, a numerous Band of Officers, who are a great Charge and Burthen upon the Publick; frequent frivolous and vexatious Law-Suits; and above all, Equivocations with Oaths, or downright Perjuries.

OBSERVE, Secondly, the positive actual Advantage it will bring; to the East-India Compa-

ny; to the Merchant; to the Consumer of Goods of all Sorts; to the Publick Funds; and in short, to the Nation in general, as well as to the most useful (tho' at present most unhappy and most burthen'd Part of it) the Poor.

ADD to this, that it would be a Means of making Great-Britain, what is call'd in the Mercantile Stile, a Free-Port, (a Circumstance very defirable by every Well-wisher to this Country) and then see whether it does not deserve the Care of every worthy Patriot, to make such a Scheme (if it can be) seasible and practicable.

I have faid, at the Beginning, that I do not pretend to have advanc'd this Scheme as one that will be attended with no Difficulties, or liable to no Objections. I fee very clearly that there must be fome Regulations upon fome certain Species of Goods, which may be imported from Abroad, and would interfere with our own Manufactures; as well as upon others, where Regard must be had to Treaties. But I am persuaded, when these Regulations come to be made, if Merchants actually in Trade were consulted upon them, and the Wisdom of the Legislature would be pleased to interpose its Assistance, and take into consideration, what are the properest and most effectual Methods for the Encouragement of Trade, and Navigation: I fay, with this Concurrence, I am perfwaded fome of these Hints might be improv'd into a Scheme, which might make this Kingdom prosper

prosper and flourish: I shall, for my own Part, rejoice to have contributed my Mite, and happy should I think myself, if, in Consequence of such a Scheme, it might be said of us, as it was in ancient time of Tyre:

That their Merchants are Princes, and their Traffickers the honourable of the Earth.

FINIS.









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